1597

(Ireland.)

REPORT

FROM THE

SELECT COMMITTEE

ON

The Public Income and Expenditure of IRELAND.

Ordered, by The House of Commons, *to be Printed,*
19 *June* 1815.

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THE REPORT - - - - - - - p. 3.
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All Sums are in Irish Currency *where the contrary is not expressed.*

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REPORT.

THE SELECT COMMITTEE to whom the several REPORTS from the Committees on Public Income and Expenditure of *Ireland*, and the several ACCOUNTS and PAPERS presented to The House in 1813, 1814, and 1815, relating to the Public Income and Expenditure of *Ireland*, were referred, and who were directed to enquire and report to The House what has been, during the last twenty-four years ending the 5th day of January 1815, the Increase and Redemption of the Public Funded Debt of *Ireland*, and what was the State and Amount thereof on the said day, what has been the progress of the permanent Revenue of *Ireland* during the same period, and what may be the expected future Annual Produce of the Taxes now existing in that Country, what has been the Total Expenditure of *Ireland* in each year of the period, distinguishing the Amount expended on Account of the Joint Expenditure of *Great Britain* and *Ireland*, or which may appear to be still due on that Account, and what was the Amount of the Unfunded Debt and Demands Outstanding and Unprovided for, in *Ireland*, on the 5th of January 1815; and likewise to take into their Consideration the ACCOUNTS relating to the Trade and Navigation of *Ireland*, during the same period, and to report the same to The House, together with their Observations upon the whole Matters referred to them; and who were empowered to report their Opinion thereupon to The House;—

HAVE, in obedience to the Commands of The House, and in the order prescribed by the reference, proceeded to examine the various Matters submitted to their Consideration; and have agreed to the following REPORT:

1.

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FUNDED DEBT OF IRELAND.

THE Increase and Redemption of the public Funded Debt of *Ireland*, in each year for the last twenty-four years, will appear from the following STATEMENT:

A STATEMENT of the Amount of the PUBLIC FUNDED DEBT of IRELAND, Redeemed and Unredeemed, with the Annual Charge thereof, together with the Sinking Fund applicable to the Reduction of the Debt at the under-mentioned Periods, and shewing the Proportion that the Sinking Fund bears to the Unredeemed Debt.

		PUBLIC FUNDED DEBT.			ANNUAL CHARGE RESPECTING THE DEBT.				Proportion of Sinking Fund to Unredeemed Debt.
		Total. Capital.	Redeemed Capital	Unredeemed Capital.	Interest on Unredeemed Debt, exclusive of Annuities	Annuities unexpired, for Lives or Terms of Years.	Sinking Fund applicable to Reduction of Unredeemed Debt	Total Annual Charge of Debt, exclusive of Management	
		£.	£.	£.	£.	£.	£.	£.	
Years ended 25 March	1792	1,748,240	- - -	- - -	63,138	51,150	- - -	114,288	—
	1793	1,760,740	- - -	- - -	64,838	51,150	- - -	115,988	—
	1794	2,134,140	- - -	- - -	83,274	51,150	- - -	134,424	—
	1795	3,185,990	- - -	- - -	135,645	61,446	- - -	197,091	—
	1796	4,841,856	- - -	- - -	217,796	79,505	- - -	297,301	—
	1797	5,825,056	- - -	- - -	266,774	102,942	- - -	369,716	—
	1798	10,128,906	80,025	10,048,881	424,173	123,692	117,266	665,133	1-85th.
	1799	16,308,790	345,188	16,163,601	645,307	129,018	192,899	967,226	1-83d.
	1800	24,207,290	636,789	23,570,500	904,724	129,018	281,533	1,315,277	1-83d.
3 Quarters to 1 Jany	1801	30,109,056	1,031,068	29,077,987	1,117,123	129,018	355,207	1,601,348	1-81st.
Years ended 5 January	1802	34,911,838	1,564,637	33,347,202	1,242,113	129,018	422,748	1,793,879	1-78th.
	1803	39,541,258	2,131,793	37,409,465	1,364,565	129,018	489,798	1,983,381	1-76th.
	1804	43,019,325	2,876,176	40,143,149	1,442,143	135,970	552,132	2,130,245	1-72d.
	1805	53,296,356	3,762,904	49,533,452	1,746,762	135,970	686,683	2,569,415	1-72d.
	1806	58,344,690	4,839,955	53,504,734	1,868,168	217,220	781,792	2,867,180	1-68th.
	1807	64,721,356	6,101,416	58,619,940	2,032,555	217,220	886,372	3,136,148	1-66th.
	1808	70,647,783	7,506,957	63,140,826	2,175,719	217,220	989,384	3,382,324	1-63d.
	1809	76,110,856	8,978,829	67,132,027	2,355,317	217,220	1,090,376	3,662,914	1-61st.
	1810	81,510,856	10,579,315	70,931,541	2,493,793	221,278	1,205,946	3,921,017	1-58th.
	1811	89,728,992	12,346,083	77,382,908	2,684,103	187,782	1,377,918	4,249,804	1-56th.
	1812	92,729,992	14,455,307	78,274,685	2,722,101	179,782	1,482,971	4,384,854	1-52d.
	1813	102,886,345	16,886,345	85,950,647	2,962,344	179,782	1,661,042	4,803,168	1-51½st.
	1814	116,286,992	19,662,004	96,624,988	3,296,298	207,407	1,883,147	5,386,852	1-51st.
	1815	127,865,067	22,455,454	105,409,613	3,613,675	207,407	2,087,809	5,908,891	1-50¼th

AND it appears that the Total Amount of the public Funded Debt of *Ireland* was, on the 5th of January 1815, £. 127,865,067, of which £. 22,455,454 had been purchased by the Commissioners for the Redemption of the National Debt, leaving a Funded Debt unredeemed, of £. 105,409,613.

And it also appears, that the total Annual Charge of the said Debt consists of £. 3,613,675 Interest on the unredeemed Capital;—of £. 207,407 Unexpired Annuities, together with the Annual Sum of £. 2,087,809 standing in the names of the Commissioners for the Reduction of the National Debt; and which Sum of £. 2,087,809 consists of £. 67,649, established by an Irish Act, 37 Geo. III, cap. 27;—of £. 1,229,432, being £. 1 per cent. on Stock created in consequence

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consequence of all subsequent Loans;—of £.54,043 expired Annuities, and of £.736,685 Interest on Stock redeemed; making a total Charge, for Interest, Annuities, and Sinking Fund, on 5th January 1815, of £.5,908,891.

But Your Committee must here repeat the observation made by the Committee of 1812: "That, in the foregoing Account is not included the Sum of £.4,500,000 *British* Currency, borrowed for the Service of *Ireland*, in the *British* Loan of 1811, of which the Interest has hitherto been defrayed by *Great Britain*, but without any distinct provision for the payment thereof having been made by Parliament in the usual way." Appendix (C.)

PERMANENT REVENUE OF IRELAND.

Your Committee have caused a detailed Account to be prepared, of the gross and net Produce of the ordinary or permanent Revenues of Ireland for the last twenty-four years, and have inserted it in the Appendix; which will exhibit the annual Progress of each branch of the Revenue from 25th March 1791 to 5th of January 1815. Appendix (A)

And Your Committee beg leave to subjoin a Comparative Statement, shewing the Increase or Diminution, on the total, of the gross and net permanent Revenues, at the end of every three years during the same period.

YEARS ending	TOTAL Gross Produce.	Increase	Diminution.	TOTAL Net Payments into Exchequer.	Increase.	Diminution.
	£.	£.	£.	£.	£.	£.
25 March - 1791	1,805,964	- - -	- - -	1,184,684	—	—
— - - 1794	1,609,126	- - -	196,838	1,067,005	- - -	117,679
— - - 1797	1,988,818	379,692	- - -	1,527,628	460,623	—
— - - 1800	3,445,718	1,456,900	- - -	2,805,536	1,277,908	—
5 January 1803	4,220,125	774,407	- - -	3,314,293	508,757	—
— - - 1806	4,193,915	- - -	26,210	3,364,137	49,844	—
— - - 1809	5,549,191	1,355,276	- - -	4,571,405	1,207,268	—
— - - 1812	5,647,343	98,152	- - -	4,171,240	- - -	400,165
— - - 1815	6,937,558	1,290,215	- - -	5,525,699	1,354,459	—

On this Statement it is satisfactory to observe, that the net Payments into the Exchequer, for the year ending January the 5th 1815, exceed those for the year ending on the same day 1812, by £.1,300,000; and that the increase has been uniformly progressive since 1811.

For more ample information, a detailed Account is inserted in the Appendix of the Gross Produce arising from Customs, Excise, Assessed Taxes, Stamps and Postage, for the years 1801, 1805, 1810, and 1814.—And also an Account of the charges created by the Loans raised in the last three years together with the produce of the additional Taxes imposed for defraying them. Appendix (B. 1.) (B. 2.)

And although Your Committee cannot pretend to form any correct opinion as to what may be the actual produce of the existing Taxes of *Ireland* in future years, subject as that must be to the influence of various causes connected with the general state of the Empire, yet they are strongly induced to hope for a continued increase, founding their opinion on what has actually happened

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in recent times, on a full conviction of the growing prosperity of *Ireland*, and on a belief that Improvements are yearly taking place in the Financial collections and arrangements of that Country.

EXPENDITURE.

THE next Subject referred to the consideration of Your Committee, is the "Total Expenditure of *Ireland* in each year during the last twenty-four years; distinguishing the Amount expended on account of the joint Expenditure of *Great Britain* and *Ireland*, or which may appear to be due on that account, on 5th of January 1815."

For the years antecedent to the Union, Your Committee have had recourse to the annual Accounts laid before the Parliament of *Ireland*, and subsequently to the Journals of the United Parliament; from which they have extracted the following STATEMENT, exhibiting the total Expenditure in each of the twenty-four years.

ABSTRACT of the Total EXPENDITURE of *Ireland*, from 25th March 1791 to 5th January 1815, exclusive of the Charge for Management.

YEARS	PAYMENTS, On Separate Account	PAYMENTS, On Joint Account exclusive of Management.	TOTAL EXPENDITURE.
	£.	£.	£.
Ending 25 March 1792 -	1,514,258	- - -	1,514,258
—— - - - 1793 -	1,467,570	- - -	1,467,570
—— - - - 1794 -	1,696,628	- - -	1,696,628
—— - - - 1795 -	2,594,110	- - -	2,594,110
—— - - - 1796 -	3,023,149	- - -	3,023,149
—— - - - 1797 -	3,311,702	- - -	3,311,702
—— - - - 1798 -	5,066,880	- - -	5,066,880
—— - - - 1799 -	5,749,824	- - -	5,749,824
—— - - - 1800 -	7,201,231	- - -	7,201,231
3-Quarters to 1 Jany 1801 -	5,046,307	- - -	5,046,307
Year ending 5 Jany 1802 -	3,316,266	4,222,724	7,538,990
—— - - - 1803 -	3,014,507	3,419,244	6,433,751
—— - - - 1804 -	2,598,935	4,083,483	6,682,418
—— - - - 1805 -	2,685,387	5,358,377	8,043,764
—— - - - 1806 -	2,911,584	4,994,076	7,905,660
—— - - - 1807 -	3,307,216	4,901,073	8,208,289
—— - - - 1808 -	3,422,270	5,044,424	8,466,694
—— - - - 1809 -	3,584,414	5,453,819	9,038,233
—— - - - 1810 -	3,941,142	5,407,334	9,348,476
—— - - - 1811 -	4,124,119	4,890,273 1,375,833*	10,390,225
—— - - - 1812 -	4,539,425	5,163,700 1,587,083*	11,290,208
—— - - - 1813 -	4,790,323	4,853,317 1,794,299*	11,437,940
—— - - - 1814 -	5,282,063	4,857,966 2,820,409*	12,960,438
—— - - - 1815 -	5,892,658	4,761,685 2,672,090*	13,326,433

* These Sums are Payments made on Account of Balances due by Ireland to Great Britain, on the Joint Account.

AND

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And with respect to Expenditure on Joint Account since the Union, Your Committee have prepared other Statements, on the principles adopted in 1812, (see Appendix D. 1, 2, 3, & 4,) giving a Balance due to *Great Britain* from *Ireland* on the 5th of January 1815, of £. 1,656,351, *British* currency, being part of the Balance remaining unpaid on the Joint Account ending 5th January 1814; together with £. 4,451,635, *British* currency, being so much underpaid by *Ireland* on her proportion of the Expenditure for the year 1814, making together a Balance due by *Ireland* to *Great Britain*, on the 5th of January 1815, of £. 6,107,987, sterling, or in *Irish* currency, £. 6,616,986.

UNFUNDED DEBT AND DEMANDS OUTSTANDING,

On the 5th of January 1815.

It appears from an Account certified to Your Committee, and annexed in the Appendix, that on the 5th of January 1815, a sum of £. 28,268, remained due; but for which, provision has been made by several Acts of Parliament. Appendix (E.)

And there also remained due, but unprovided for, on the same day, Exchequer Bills at £. 5 per cent. amounting to £. 2,708,750: If to this is added the sum of £. 6,616,986, *Irish* currency, being the Balance due by *Ireland* to *Great Britain* on the Joint Account, as before stated, a Balance will be left outstanding on the 5th of January 1815, of £. 9,325,736.

But Your Committee have to observe, that it appears, from a document laid before them, and annexed in the Appendix, that, to meet this Balance due to *Great Britain*, there was at the disposal of the *Irish* Exchequer on that day, a sum of £. 5,864,165, of which £. 3,852,383 actually lay in the *British* Exchequer, awaiting the forms of transfer to its proper head, in discharge of Contribution Account; which sum of £. 5,864,165, being deducted from the above sum of £. 9,325,736, leaves the Unfunded Debt and Demands outstanding on 5th January 1815, £. 3,461,571; of which £. 2,708,750 exist as Treasury Bills, provided with Interest and Sinking Fund. Appendix (F.)

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TRADE AND NAVIGATION.

Your Committee next advert to the Trade and Navigation of *Ireland*; and submit the following Accounts, taken from the Report of 1811, and continued to the present time.

THE TOTAL OFFICIAL VALUE OF THE IMPORTS OF IRELAND,—WAS

AVERAGES OF Three Years, Ending		From GREAT BRITAIN	BRITISH COLONIES.	All other COUNTRIES.	TOTAL.
		£.	£.	£.	£.
25th March	1777 - - -	1,949,420	161,058	651,820	2,762,298
	1783 - - -	2,334,900	76,183	631,938	3,043,021
	1793 - - -	2,753,969	242,995	1,168,020	4,164,985
	1800 - - -	3,727,859	146,069	783,855	4,657,784
5th Jan^y -	1811 - - -	5,464,951	658,071	932,192	7,055,214
	1815 - - -	6,930,370	587,927	652,523	8,170,820

THE TOTAL OFFICIAL VALUE OF THE EXPORTS,—WAS

—		To Great Britain: Irish Produce	To Great Britain: Foreign Countries	To British Colonies: Irish Produce	To British Colonies: Foreign Countries	All other Countries: Irish Produce	All other Countries: Foreign Goods.
		£.	£.	£.	£.	£.	£.
25 March	1777 -	2,490,369	4,086	266,530	21,098	396,281	5,608
	1783 -	2,292,442	8,227	310,024	5,774	452,212	8,764
	1793 -	4,024,815	14,766	340,678	30,467	694,546	20,712
	1800 -	3,712,644	65,876	252,489	13,240	260,123	46,378
5 Jan^y -	1811 -	4,868,930	290,954	275,074	183,483	381,886	15,721
	1815 -	5,465,832	265,287	406,682	37,099	742,132	171,724

		Total to Great Britain.	Total to British Colonies.	Total other Countries.	Total Irish Produce.	Total Foreign Goods	General Total of Exports.
		£.	£.	£.	£.	£.	£.
25th March	1777 -	2,494,455	287,628	401,889	3,153,181	30,791	3,183,972
	1783 -	2,300,671	315,798	460,976	3,054,680	22,766	3,077,446
	1793 -	4,039,581	371,145	715,259	5,060,040	65,944	5,125,984
	1800 -	3,778,520	265,629	306,491	4,225,254	125,386	4,350,640
5 Jan^y - -	1811 -	5,159,884	304,954	458,557	5,525,606	397,507	5,923,113
	1815 -	5,731,119	443,781	913,856	6,614,646	474,110	7,088,756

Note.—The Real Value of Exports Average of 3 Years to 5th January 1811, was - £.11,607,610
- - D^o - - - - - - - - - 5th January 1815, was - 14,073,206

Trade

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Trade and Navigation of *Ireland*—continued.

TOTAL NUMBER OF SHIPS, &c. WHICH ENTERED INWARDS,

	SHIPS.	TONS.	MEN.
Average of 3 Years, - - - ending 5 Jan. 1805 - -	7,843	611,955	44,140
— — - - - — - - - 1811 - -	8,983	817,678	47,681
— — - - - — - - - 1815 - -	10,606	955,331	55,994
Of which, - - - *Irish*,			
Average of 3 Years, - - - ending 5 Jan. 1805 - -	1,322	95,529	6,021
— — - - - — - - - 1811 - -	1,703	115,434	6,991
— — - - - — - - - 1815 - -	2,129	145,969	9,770
- - - - - *British*,			
Average of 3 Years, - - - ending 5 Jan. 1805 - -	6,021	572,047	32,548
— — - - - — - - - 1811 - -	6,892	635,080	35,870
— — - - - — - - - 1815 - -	8,135	743,817	42,650
- - - - - *Foreign*,			
Average of 3 Years, - - - ending 5 Jan. 1805 - -	500	77,712	5,044
— — - - - — - - - 1811 - -	387	67,163	3,916
— — - - - — - - - 1815 - -	342	65,554	3,574

TOTAL OUTWARDS,

Average of 3 Years, - - - ending 5 Jan. 1805 - -	6,826	669,728	40,042
— — - - - — - - - 1811 - -	8,396	783,791	45,394
— — - - - — - - - 1815 - -	10,148	934,359	54,667
Of which, - - - *Irish*,			
Average of 3 Years, - - - ending 5 Jan. 1805 - -	1,236	91,465	6,501
— — - - - — - - - 1811 - -	1,591	114,322	7,756
— — - - - — - - - 1815 - -	1,989	143,891	9,554
Of which, - - - *British*,			
Average of 3 Years, - - - ending 5 Jan. 1805 - -	5,089	499,608	28,665
— — - - - — - - - 1811 - -	6,427	602,289	30,595
— — - - - — - - - 1815 - -	7,820	723,886	42,650
- - - - - *Foreign*,			
Average of 3 Years, - - - ending 5 Jan. 1805 - -	481	78,643	4,842
— — - - - — - - - 1811 - -	378	67,145	3,709
— — - - - — - - - 1815 - -	342	65,554	3,574

THE Number of VESSELS belonging to the several Ports of *Ireland*, on an Average of Three Years,

	Ships.	Tons.	Men.
Ending 30th September - - 1790, - - was - -	1,076	64,457	6,335
— — 1800, - - was - -	1,009	51,358	4,937
— — 1810, - - was - -	1,116	59,584	5,430
— — 1815, - - was - -	1,146	59,699	5,512

And the Number and Tonnage of VESSELS Built and Registered in *Ireland*, on an Average of Three Years, - - - viz.

	Ships.	Tons	
Ending 5th January - - 1790 - - - -	63	2,531	—
— — 1801 - - - -	20	1,285	—
— — 1811 - - - -	28	1,403	—
— — 1815 - - - -	45	1,992	—

THE only Branch in which a diminution has occurred in the last year's Average, is that of the direct trade from Foreign Countries; but on reference to the detailed account of Imports inserted in the Appendix, it will be seen that the particular articles creating this diminution are Tobacco and Cotton Wool, which could not be procured through the regular channel of importation during the continuance Appendix (G.)

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continuance of the American war; and Foreign Spirits in 1814, as compared with the two preceding years, during a great part of which time the suspension of Home Distillation created extraordinary demand for Foreign Supply.

HAVING thus stated the result of their Investigation on the specific heads referred to them by The House, Your Committee feel particularly desirous of calling the attention of Parliament to the provisions of the Act of Union, respecting the consolidation of the Debts of *Great Britain* and *Ireland*, noticed by the Committee of 1811 in the following words; " Your Committee cannot leave " this part of the subject, referred to them, without calling the attention of the " House to a very important consideration. It is provided by the 7th Article " of the Act of Union, " that if at any future day the separate Debts of each " Country respectively shall have been liquidated, or if the Values of their " respective Debts (estimated according to the Interest and Annuities attending " the same, and of the Sinking Fund applicable to the reduction thereof, to the " period within which the whole Capital of such Debt shall appear to be " redeemable by such Sinking Fund) shall be to each other in the same propor- " tion with the respective Contributions of each Country respectively; or if the " amount by which the Value of the 'larger of such Debts' shall vary from " such proportion, shall not exceed 100th part of the said Value, and if it shall " appear to the Parliament of the United Kingdom, that the respective " circumstances of the two Countries will thenceforth admit of their contributing " indiscriminately, by equal Taxes imposed on the same Articles in each, for " the future Expenditure of the United Kingdom, it shall be competent to the " Parliament of the United Kingdom to declare all future expense thenceforth " to be incurred, together with the Interest and Charges of all Joint Debts " contracted previous to such declaration, shall be defrayed indiscriminately, " by equal Taxes imposed on the same articles in each Country, and thenceforth " from time to time, as circumstances may require, to impose and apply such " Taxes accordingly, subject only to such particular Exemptions or Abatements " in *Ireland* and in that part of *Great Britain* called *Scotland*, as circumstances " may appear from time to time to demand; that from the period of such " declaration, it shall no longer be necessary to regulate the Contributions of the " two Countries towards the future Expenditure of the United Kingdom, accord- " ing to any specific proportion, or according to any of the Rules bereinbefore " prescribed; provided nevertheless, that the Interest or Charges which may " remain on account of any part of the separate Debt, with which either Country " shall be chargeable, and which shall not be liquidated or consolidated pro- " portionably as above, shall, until extinguished, continue to be defrayed by " separate Taxes in each Country."

By reference to the Reports of that and of the subsequent year, it will be seen that Calculations were then made of the Value of the respective Debts, by estimating the total Charge of each Country, in respect to Debt and Sinking Fund, as Annuities, according to the length of their continuance, on the supposition of equal Rates of Interest in eachCountry; but with the addition, in 1812, of the Unfunded Debt, which had been omitted in the preceding year.

In 1811 the Proportions were found to be, on the supposition of Interest amounting to the Rates of 5, of 4, and of 3 per cents;—

at 5 per cent. - - -	as 2 to 14.8
at 4 per cent. - - -	as 2 to 15.
at 3 per cent. - - -	as 2 to 15.3

Or

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Or with the addition of Stock created in that Session, after deducting what would be redeemed by the Sinking Fund;—

at 5 per cent. - - - as 2 to 13.8
at 4 per cent. - - - as 2 to 13.8
at 3 per cent. - - - as 2 to 14.

In 1812 the Proportions were found, on the same suppositions, but including the Unfunded Debt,—

at 5 per cent. - - - as 2 to 14.69
at 4 per cent. - - - as 2 to 14.63
at 3 per cent. - - - as 2 to 14.65

Your Committee have caused similar Calculations to be made in the present year, by which it appears, that on the first day of February last, the Proportions were as follows, including, as *Irish* Debt, the £.4,500,000 raised in *Great Britain* for the service of *Ireland* in the year 1811;— Appendix (H.)

at 5 per cent. - - - as 2 to 13.14
at 4 per cent. - - - as 2 to 12.97
at 3 per cent. - - - as 2 to 12.86

The Committee of 1811 remark, that "It is obvious, even upon a slight "examination of the official Accounts of *Great Britain* and *Ireland*, that "the Increase of the Debt of *Ireland* since the Union has been so much "more rapid than that of *Great Britain*, that the Value of the one must "now bear to that of the other a Proportion much more nearly approaching "to that of 2 to 15, determined by the Act of Union, as "authorizing "the Parliament of the United Kingdom to declare, 'That all future Ex-"penses thenceforth to be incurred, together with the Interest and Charges "of all joint Debts contracted previous to such declaration, shall be defrayed "indiscriminately by equal Taxes imposed on the same Articles in each Country, "and thenceforth from time to time, as circumstances may require, to impose "and apply such Taxes accordingly, subject only to such particular Exemptions "or Abatements in *Ireland*, and in that part of *Great Britain* called *Scotland*, 'as circumstances may appear from time to time to demand,' than it did when "the Union took place; and in fact it will appear, that their respective Values "are now nearly arrived at such a Proportion."

Your Committee noticing this great Excess of *Irish* Debt above the Proportion of 2 to 15, as given by the Calculations of the present year, have directed their attention maturely to consider, whether it is still within the competency of the United Parliament to declare a Consolidation of the Debts and Expenditures of the two Countries, under the Seventh Article of the Act of Union, if it shall appear that the respective circumstances of the two Countries will henceforth admit of their contributing indiscriminately, by equal Taxes imposed on the same articles in each, to the future Expenditure of the United Kingdom, subject only to such particular Exemptions or Abatements in *Ireland*, and in that part of *Great Britain* called *Scotland*, as circumstances may appear from time to time to demand.

Your Committee are aware, that any strict and literal interpretation of this Article, is attended with considerable difficulty: But, construing it with reference to what must have been in the contemplation of both Parliaments when this Article was adopted, as most distinctly appears from the spirit and from the context of the Act of Union; namely, Protection afforded to the Country then least burdened with Debt, and least able to provide extraordinary resources; especially by that most vital enactment, which declares, that no Article in *Ireland* shall be made liable to any new or additional Duty, by which the whole amount

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of Duty payable thereon would exceed the amount which will be thereafter payable in *England* on the like article; Your Committee are of Opinion, that Parliament having acquired the right of declaring a Consolidation of the Debts and Expenditures of the two Countries, by the Debt of *Ireland* having risen in a Proportion to that of *Great Britain* of 2 to 15, still retains the same right, notwithstanding that the Debt of *Ireland* has now gone beyond the said Proportion, in as full and ample a manner as if that right had been acted on at the precise moment when the Report of 1811 ascertained their approximation to within an hundredth part of the larger of such Debts.

And Your Committee further submit, that additional weight is given to the construction on which they found their Opinion, by adverting to the expression, "larger of such Debts;" which cannot have been used in any other sense than as synonymous with *British* Debt, at a time when that Debt greatly exceeded the relative Proportion of 15 to 2.

It remained then for Your Committee to consider, whether or not "the "respective circumstances of the two Countries would henceforth admit of their "contributing indiscriminately, by equal Taxes imposed on the same Article in "each, for the future Expenditure of the United Kingdom; subject only to "such particular Exemptions or Abatements in *Ireland*, and in that part of "*Great Britain* called *Scotland*, as circumstances may appear from time to time "to demand."

It is well known that Parliament has not hitherto deemed it expedient to extend to *Ireland* the most productive of the Taxes imposed in *Great Britain*, for raising by direct Taxation the Supplies within the year: In other respects Your Committee have found the Taxes of *Ireland* not fully equalized with those of *Great Britain*, particularly in the Excise, where some important branches are protected from any increase before the year 1820, by the Act of Union, and in the Stamps; even supposing the Bills now actually in progress for augmenting the latter, to be passed into Laws.

Appendix (I. 4, 5.)

But on the other great heads of Revenue,—Customs and Assessed Taxes,—they have found a very near approximation between the rates of both Countries.

Appendix (I. 1, 2, 3.)

And Your Committee cannot but remark, that for several years, *Ireland* has advanced in permanent Taxation more rapidly than *Great Britain* itself, notwithstanding the immense exertions of the latter Country, and including the Extraordinary and War Taxes:

The permanent Revenue of *Great Britain* having increased from the year 1801, when the amounts of both Countries were first made to correspond, in the Proportion of 16 ¾ to 10:

The whole Revenue of *Great Britain*, including War Taxes, in the Proportion of 21 ¾ to 10:

And the Revenues of *Ireland*, in the Proportion of 23 to 10:

But in the twenty-four years referred to Your Committee, the increase of *Irish* Revenue has been in the Proportion of 46 ¾ to 10.

Under these circumstances, it is manifest that no practical benefit can possibly be obtained, for any part of the United Kingdom, by endeavouring to maintain a fixed Proportion of Expenditure, when that Proportion has rapidly carried the Debt of *Ireland*, from a state of great relative Inferiority, into a growing Excess; which cannot be met by any system of permanent Taxation that would not violate the most solemn engagements. Moreover it appears to Your Committee, from the whole tenor of the Act of Union, and from the very circumstance of both Parliaments having proposed and acquiesced in certain guards and temporary Restrictions,

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Restrictions, calculated to prevent the too sudden imposition of burdens on the weaker Country, before time had been allowed for the acquisition of at least equivalent benefits, that an Union as strict and perfect in matters of Finance as that existing between *England* and *Scotland*, to the extent of consolidating the Treasuries and the Exchequers, must have been contemplated by the two Legislatures.

ON the Whole therefore, with a view to the clear advantage of all parts of the Empire, to relieving *Ireland* from a Burden which experience has proved to be too great, and at the same time with the hope of rendering her Resources more productive; always however with reference to such particular Exemptions or Abatements in *Ireland*, and in that part of *Great Britain* called *Scotland*, as circumstances may appear from time to time to demand;—

Your Committee have come to the following RESOLUTION:

Resolved, That it is the Opinion of this Committee, THAT it is now become expedient, that Parliament should take into consideration so much of the Seventh Article of the Act of Union, as respects the competence of Parliament, under certain circumstances therein stated, to declare, that all future Expenditure of the United Kingdom, together with all Interest and Charges of the Joint Debt incurred previous to such declaration, shall be defrayed indiscriminately by equal Taxation imposed on the same Articles in each; subject to such particular Exemptions or Abatements in *Ireland*, and in that part of *Great Britain* called *Scotland*, as circumstances may appear from time to time to demand.

19 *June* 1815.

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APPENDIX.

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APPENDIX.

Appendix (A.)

An ACCOUNT of the GROSS PRODUCE of the ORDINARY REVENUES of *IRELAND*,

In each Year, for the Twenty-four Years ending 5th January 1815,

with the Payments made thereout, and the Payments into the Exchequer.

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Appendix (A.)

AN ACCOUNT of the GROSS PRODUCE of the ORDINARY REVENUES of made thereout, and the

YEARS ended 25 March.	ORDINARY REVENUE.	GROSS PRODUCE within the Year.	PAYMENTS out of GROSS REVENUE, Drawbacks, Discounts, and Re-payments.	Charge of Management.	TOTAL PAYMENTS out of Gross Revenue.
		£.	£.	£.	£.
1792	Customs	873,691	62,225	265,633	327,857
	Excise and Taxes	742,496			
	Stamps	63,342	2,078	10,892	12,969
	Postage	52,245	5,551	33,439	38,991
	Poundage & Pells Fees & Casualties	49,924	- - -	- - -	- - -
	TOTAL - - £.	1,781,698	69,854	309,964	379,817
1793	Customs	788,506	22,147	243,577	265,724
	Excise and Taxes	713,138			
	Stamps	66,121	2,977	11,960	14,937
	Postage	55,666	7,028	36,350	43,378
	Poundage & Pells Fees & Casualties	37,099	- - -	- - -	- - -
	TOTAL - - £.	1,660,530	32,152	291,887	324,039
1794	Customs	705,895	18,505	238,650	257,156
	Excise and Taxes	725,987			
	Stamps	67,028	2,726	12,022	14,747
	Postage	59,123	7,309	38,101	45,410
	Poundage & Pells Fees & Casualties	51,094	- - -	- - -	- - -
	TOTAL - - £.	1,609,127	28,540	288,773	317,313
1795	Customs	920,417	15,028	245,016	260,044
	Excise and Taxes	826,887			
	Stamps	93,665	3,184	13,741	16,925
	Postage	60,799	7,877	40,096	47,973
	Poundage & Pells Fees & Casualties	71,413	- - -	- - -	- - -
	TOTAL - - £.	1,973,181	26,089	298,853	324,942
1796	Customs	1,004,134	21,373	231,029	252,402
	Excise and Taxes	934,164			
	Stamps	89,705	3,772	14,527	18,299
	Postage	67,768	8,966	39,051	48,018
	Poundage & Pells Fees & Casualties	76,698	- - -	- - -	- - -
	TOTAL - - £.	2,172,469	34,111	284,607	318,719
1797	Customs	894,552	26,726	246,981	273,707
	Excise and Taxes	875,895			
	Stamps	108,521	4,458	13,705	18,163
	Postage	68,256	8,418	42,236	50,654
	Poundage & Pells Fees & Casualties	41,594	- - -	- - -	- - -
	TOTAL - - £.	1,988,818	39,602	302,922	342,524

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Appendix (A.)

Ireland, in each Year, for the Twenty-four Years ending 5th January 1815, with the Payments Payments into the Exchequer.

NET PRODUCE applicable to National Objects, and to Payments into the Exchequer.	PAYMENTS out of NET PRODUCE for National Objects.				PAYMENTS into the Exchequer on account of the Revenue of the Year, and Outstanding Balances.
	On Account of Militia Deserters, Army of Reserve, and other Services	Bounties to promote National Objects	Navy and Army Halfpay Payments, for account of Great Britain.	TOTAL PAYMENTS out of the Net Produce	
£.	£.	£.	£.	£.	£.
1,288,329	14,440	195,701	- - -	210,141	1,056,850
50,373	- - -	- - -	- - -	- - -	50,076
13,255	- - -	- - -	- - -	- - -	15,481
49,924	- - -	- - -	- - -	- - -	49,924
1,401,881	14,440	195,701	- - -	210,141	1,172,331
1,235,920	14,995	212,040	- - -	227,036	1,010,114
51,184	- - -	- - -	- - -	- - -	46,903
12,288	- - -	- - -	- - -	- - -	13,824
37,099	- - -	- - -	- - -	- - -	37,099
1,336,491	14,995	212,040	- - -	227,036	1,107,940
1,174,726	30,902	161,093	699	192,694	951,695
52,280	- - -	- - -	- - -	- - -	52,309
13,713	- - -	- - -	- - -	- - -	11,907
51,094	- - -	- - -	- - -	- - -	51,094
1,291,813	30,902	161,093	699	192,694	1,067,005
1,487,260	25,007	157,632	3,042	185,681	1,202,630
76,741	- - -	- - -	- - -	- - -	67,999
12,826	- - -	- - -	- - -	- - -	13,983
71,413	- - -	- - -	- - -	- - -	71,413
1,648,240	25,007	157,632	3,042	185,681	1,356,025
1,685,895	39,766	160,399	8,031	208,196	1,224,575
71,405	- - -	- - -	- - -	- - -	62,082
19,750	- - -	- - -	- - -	- - -	13,624
76,698	- - -	- - -	- - -	- - -	76,698
1,853,748	39,766	160,399	8,031	208,196	1,376,979
1,496,740	12,471	143,171	13,610	169,251	1,379,483
90,358	- - -	- - -	- - -	- - -	88,022
17,602	- - -	- - -	- - -	- - -	18,530
41,594	- - -	- - -	- - -	- - -	41,594
1,646,294	12,471	143,171	13,610	169,251	1,527,629

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Appendix (A.)—Account of the Gross Produce of the Ordinary Revenues of *Ireland*, in

YEARS ended 20 March.	ORDINARY REVENUE.	GROSS PRODUCE within the Year.	PAYMENTS out of GROSS REVENUE: Drawbacks, Discounts, and Repayments.	Charge of Management.	TOTAL PAYMENTS out of Gross Revenue.
		£.	£.	£.	£.
1798	Customs	848,355	16,420	245,366	261,785
	Excise and Taxes	1,028,301			
	Stamps	101,266	4,853	13,333	18,186
	Postage	78,756	9,476	42,995	52,471
	Poundage & Pells Fees & Casualties	35,674	- - -	- - -	- - -
	TOTAL £.	2,092,352	30,749	301,694	332,442
1799	Customs	1,163,612	43,154	230,648	273,802
	Excise and Taxes	1,205,871			
	Stamps	102,134	3,669	13,862	17,531
	Postage	79,471	10,925	49,966	60,892
	Poundage & Pells Fees & Casualties	41,485	- - -	- - -	- - -
	TOTAL £.	2,592,573	57,748	294,477	352,225
1800	Customs	1,742,547	193,329	274,360	467,689
	Excise and Taxes	1,406,065			
	Stamps	169,555	5,560	16,834	22,394
	Postage	84,041	- - -	59,216	59,216
	Poundage & Pells Fees & Casualties	43,510	- - -	- - -	- - -
	TOTAL £.	3,445,718	198,889	350,410	549,299
3-quarters ended 1st Jany 1801.	Customs	1,393,405	68,679	223,125	291,804
	Excise and Taxes	751,794			
	Stamps	141,166	4,005	14,596	18,601
	Postage	66,032	8,953	39,703	48,656
	Poundage & Pells Fees & Casualties	40,533	- - -	- - -	- - -
	TOTAL £.	2,302,931	81,637	277,424	359,061
YEARS ended 5 January					
1802	Customs	1,820,265	218,294	303,845	522,139
	Excise and Taxes	838,026			
	Stamps	211,433	5,12	19,801	24,922
	Postage	102,293	13,607	56,882	70,490
	Poundage & Pells Fees & Casualties	48,019	- - -	- - -	- - -
	TOTAL £.	3,020,037	237,022	380,529	617,551
1803	Customs	2,641,613	274,596	336,424	611,020
	Excise and Taxes	1,805,105			
	Stamps	211,427	5,884	22,685	28,569
	Postage	102,519	14,073	51,935	66,008
	Poundage & Pells Fees & Casualties	59,460	- - -	- - -	- - -
	TOTAL £.	4,220,125	294,553	411,045	705,597
1804	Customs	1,626,794	221,865	354,586	576,451
	Excise and Taxes	1,716,412			
	Stamps	216,443	5,768	22,152	27,920
	Postage	108,844	13,548	63,923	77,471
	Poundage & Pells Fees & Casualties	47,217	- - -	- - -	- - -
	TOTAL £.	3,715,710	241,181	440,661	681,842

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each Year, for the Twenty-four Years ending 5th January 1815—*continued.*

NET PRODUCE applicable to National Objects and to Payments into the Exchequer	PAYMENTS out of NET PRODUCE for National Objects: On account of Militia Deserters, Army of Reserve, and other Services	Bounties to promote National Objects.	Navy and Army Half pay Payments for account of Great Britain.	TOTAL PAYMENTS out of NET PRODUCE.	PAYMENTS into the Exchequer on account of the Revenue of the Year and Outstanding Balances.
£.	£.	£.	£.	£.	£.
1,614,870	27,362	116,570	19,570	163,502	1,506,259
83,080	- - -	- - -	- - -	- - -	80,354
26,285	- - -	- - -	- - -	- - -	23,427
35,674	- - -	- - -	- - -	- - -	35,674
1,759,909	27,362	116,570	19,570	163,502	1,645,714
2,095,681	21,654	70,238	26,620	118,512	1,719,303
84,603	- - -	- - -	- - -	- - -	76,764
18,579	- - -	- - -	- - -	- - -	23,918
41,485	- - -	- - -	- - -	- - -	41,485
2,240,348	21,654	70,238	26,620	118,512	1,861,470
2,680,923	30,068	51,143	30,725	111,936	2,600,533
147,161	- - -	- - -	- - -	- - -	143,274
24,825	- - -	- - -	- - -	- - -	18,219
43,510	- - -	- - -	- - -	- - -	43,510
2,896,419	30,068	51,143	30,725	111,936	2,805,536
1,763,395	25,914	30,556	24,878	81,348	1,663,836
122,565	- - -	- - -	- - -	- - -	109,887
17,376	- - -	- - -	- - -	- - -	18,712
40,533	- - -	- - -	- - -	- - -	40,533
1,943,869	25,914	30,556	24,878	81,348	1,832,968
2,136,152	35,311	37,763	31,621	104,695	2,129,304
186,511	- - -	- - -	- - -	- - -	187,544
31,803	- - -	- - -	- - -	- - -	28,141
48,019	- - -	- - -	- - -	- - -	48,019
2,402,485	35,311	37,763	31,621	104,695	2,393,009
3,235,698	20,877	34,932	68,843	124,653	3,031,040
182,858	- - -	- - -	- - -	- - -	183,117
36,511	- - -	- - -	- - -	- - -	40,676
59,460	- - -	- - -	- - -	- - -	59,460
3,514,527	20,877	34,932	68,843	124,653	3,314,293
2,766,755	69,102	40,431	30,020	139,553	2,534,087
188,523	- - -	- - -	- - -	- - -	182,547
31,373	- - -	- - -	- - -	- - -	25,318
47,217	- - -	- - -	- - -	- - -	47,217
3,033,868	69,102	40,131	30,020	139,553	2,789,170

(continued.)

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Appendix (A.)—Account of the Gross Produce of the Ordinary Revenues of *Ireland*, in

YEARS ended 5 January	ORDINARY REVENUE.	GROSS PRODUCE within the Year.	PAYMENTS out of GROSS REVENUE. Drawbacks, Discounts, and Re-payments	Charge of Management.	TOTAL PAYMENTS out of Gross Revenue.
		£.	£.	£.	£.
1805	Customs	1,883,722	297,628	358,054	655,682
	Excise and Taxes	1,681,610			
	Stamps	394,538	7,272	27,344	34,616
	Postage	118,429	15,752	63,696	79,448
	Poundage & Pells Fees & Casualties	44,410	- - -	- - -	- - -
	TOTAL £.	4,122,711	320,652	449,094	769,746
1806	Customs	1,989,685	185,670	350,476	536,146
	Excise and Taxes	1,514,212			
	Stamps	501,943	9,582	25,119	34,702
	Postage	146,683	25,998	67,654	93,652
	Poundage & Pells Fees & Casualties	41,392	- - -	- - -	- - -
	TOTAL £.	4,193,915	221,250	443,249	664,500
1807	Customs	1,920,360	143 529	351,655	495,184
	Excise and Taxes	1,980,624			
	Stamps	572,127	15,027	32,336	47,363
	Postage	149,857	19,278	71,662	90,940
	Poundage & Pells Fees & Casualties	40,429	- - -	- - -	- - -
	TOTAL £.	4,663,397	177,834	455,653	633,487
1808	Customs	2,452,766	138,681	239,121	377,802
	Excise and Taxes	2,306,455	169,101	185,539	354,640
	Stamps	594,154	11,956	30,279	42,235
	Postage	158,749	17,477	73,724	91,201
	Poundage & Pells Fees & Casualties	39,544	- - -	- - -	- - -
	TOTAL £.	5,551,669	337,215	528,663	865,878
1809	Customs	2,583,328	85,520	270,074	355,594
	Excise and Taxes	2,089,663	159,245	241,378	400,623
	Stamps	660,387	12,726	53,727	66,453
	Postage	180,511	17,859	81,512	99,371
	Poundage & Pells Fees & Casualties	35,301	- - -	- - -	- - -
	TOTAL £.	5,549,191	275,350	646,691	922,041
1810	Customs	3,011,798	59,824	392,953	452,777
	Excise and Taxes	1,485,876	45,181	255,229	300,410
	Stamps	703,593	13,556	46,785	60,341
	Postage	180,671	16,722	93,343	110,065
	Poundage & Pells Fees & Casualties	34,777	- - -	- - -	- - -
	TOTAL £.	5,416,715	135,283	788,310	923,593
1811	Customs	2,206,301	110,208	445,077	555,285
	Excise and Taxes	1,976,998	182,798	278,432	461,230
	Stamps	716,740	13,471	53,050	66,521
	Postage	195,531	16,692	100,947	117,639
	Poundage & Pells Fees & Casualties	35,039	- - -	- - -	- - -
	TOTAL £.	5,130,610	323,169	877,506	1,200,675

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each Year, for the Twenty-four years ending 5th January 1815—*continued.*

NET PRODUCE applicable to National Objects, and to Payments into the Exchequer.	PAYMENTS out of NET PRODUCE for National Objects: On Account of Militia Deserters, Army of Reserve, and other Services.	Bounties to promote National Objects	Navy and Army Half-pay Payments, for account of Great Britain.	TOTAL PAYMENTS out of Net Produce	PAYMENTS into the Exchequer on account of the Revenue of the Year, and Outstanding Balances.
£.	£.	£.	£.	£.	£.
2,909,650	69,841	23,063	25,680	118,585	2,838,242
359,922	- - -	- - -	- - -	- - -	342,904
38,981	- - -	- - -	- - -	- - -	42,135
44,410	- - -	- - -	- - -	- - -	44,410
3,352,963	69,841	23,063	25,680	118,585	3,267,691
2,967,751	84,404	28,022	35,425	147,851	2,807,219
467,241	- - -	- - -	- - -	- - -	456,535
53,031	- - -	- - -	- - -	- - -	58,989
41,392	- - -	- - -	- - -	- - -	41,392
3,529,415	84,404	28,022	35,425	147,851	3,364,136
3,405,800	91,858	42,932	38,087	172,878	3,234,936
524,764	- - -	6,254	- - -	6,254	516,941
58,917	- - -	- - -	- - -	- - -	54,574
40,429	- - -	- - -	- - -	- - -	40,429
4,029,910	91,858	49,186	38,087	179,132	3,846,881
2,074,964	12,844	25,940	30,252	69,036	1,976,961
1,951,815	76,886	224	- - -	77,110	1,765,466
551,919	- - -	4,270	- - -	4,270	564,625
67,548	- - -	- - -	- - -	- - -	71,393
39,544	- - -	- - -	- - -	- - -	39,544
4,685,790	89,730	30,434	30,252	150,416	4,417,990
2,227,734	18,688	23,671	30,499	76,858	2,200,268
1,689,040	103,719	24	27,544	131,287	1,689,455
593,934	- - -	10,524	- - -	10,524	577,480
81,140	- - -	- - -	- - -	- - -	68,900
35,301	- - -	- - -	- - -	- - -	35,301
4,627,149	122,407	34,220	62,043	218,669	4,571,405
2,559,021	26,032	44,882	37,174	108,088	2,471,743
1,185,466	93,001	6	17,238	110,246	1,099,461
643,252	- - -	26,007	- - -	26,007	617,151
70,606	- - -	- - -	- - -	- - -	57,470
34,777	- - -	- - -	- - -	- - -	34,777
4,493,122	119,033	70,895	54,412	244,341	4,280,604
1,651,016	116,480	41,896	42,200	200,516	1,513,462
1,515,768	131,829	6,586	17,378	155,793	1,371,808
650,219	- - -	11,304	- - -	11,304	609,826
77,892	- - -	- - -	- - -	- - -	84,000
35,039	- - -	- - -	- - -	- - -	85,039
3,929,934	248,309	59,726	59,578	367,613	3,614,135

(continued)

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Appendix (A.)—Account of the Gross Produce of the Ordinary Revenues of *Ireland*, in

YEARS ended 5 January.	ORDINARY REVENUE.	GROSS PRODUCE within the Year	PAYMENTS out of GROSS REVENUE. Drawbacks, Discounts, and Re-payments.	Charge of Management.	TOTAL PAYMENTS out of Gross Revenue.
		£.	£.	£.	£.
1812	Customs	2,420,425	55,859	418,475	474,335
	Excise and Taxes	2,244,661	144,399	323,481	467,880
	Stamps	743,619	12,008	46,020	58,028
	Postage	205,265	17,583	110,095	127,679
	Poundage & Pells Fees & Casualties	33,372	- - -	- - -	- - -
	TOTAL £.	5,647,343	229,849	898,073	1,127,922
1813	Customs	2,744,525	83,234	413,772	497,006
	Excise and Taxes	2,455,687	77,001	330,936	407,937
	Stamps	745,679	13,125	46,981	60,105
	Postage	211,678	18,884	103,397	122,282
	Poundage & Pells Fees & Casualties	36,775	- - -	- - -	- - -
	TOTAL £.	6,194,344	192,244	895,085	1,087,330
1814	Customs	2,779,067	83,483	420,701	504,185
	Excise and Taxes	2,556,875	10,330	328,655	338,985
	Stamps	782,833	11,985	43,157	55,143
	Postage	220,059	20,608	105,078	125,686
	Poundage & Pells Fees & Casualties	41,977	- - -	- - -	- - -
	TOTAL £.	6,380,811	126,408	897,591	1,023,999
1815	Customs	2,462,473	90,192	435,232	525,424
	Excise and Taxes	3,456,118	87,607	365,787	453,394
	Stamps	754,586	9,830	56,129	65,959
	Postage	223,914	16,956	112,287	129,244
	Poundage & Pells Fees & Casualties	40,467	- - -	- - -	- - -
	TOTAL £.	6,937,558	204,585	969,435	1,174,021

Irish Exchequer Office,
12 June 1815.

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each Year, for the Twenty-four years ending 5th January 1815—*continued.*

NET PRODUCE applicable to National Objects, and to Payments into the Exchequer.	PAYMENTS out of NET PRODUCE for National Objects: On Account of Militia Deserters, Army of Reserve, and other Services.	Bounties to promote National Objects.	Navy and Army Half-pay Payments for account of Great Britain.	TOTAL PAYMENTS out of the Net Produce	PAYMENTS into the Exchequer on account of the Revenue of the Year and Outstanding Balances.
£.	£.	£.	£.	£.	£.
1,946,090	11,507	20,236	48,476	80,219	1,790,177
1,776,781	92,000	37,973	21,320	151,293	1,599,137
685,591	- - -	429	- - -	429	664,554
77,586	- - -	- - -	- - -	- - -	84,000
33,372	- - -	- - -	- - -	- - -	33,372
4,519,420	103,507	58,638	69,796	231,941	4,171,240
2,247,520	8,116	26,014	51,322	85,452	2,106,269
2,047,750	90,222	26,912	22,796	139,931	1,992,553
685,573	464	14	- - -	478	679,284
89,396	- - -	- - -	- - -	- - -	86,000
36,775	- - -	- - -	- - -	- - -	36,775
5,107,014	98,862	52,940	74,118	225,861	4,900,881
2,274,882	6,914	27,692	54,636	89,243	2,225,625
2,217,890	94,893	622	23,535	119,051	1,974,001
727,690	- - -	- - -	- - -	- - -	724,353
94,373	- - -	- - -	- - -	- - -	96,000
41,977	- - -	- - -	- - -	- - -	41,977
5,356,812	101,807	28,314	78,171	208,294	5,061,958
1,937,048	10,571	31,434	74,482	116,487	1,882,304
3,002,724	101,129	455	27,022	128,606	2,814,553
688,628	- - -	- - -	- - -	- - -	699,375
94,671	- - -	- - -	- - -	- - -	89,000
40,467	- - -	- - -	- - -	- - -	40,467
5,763,538	111,700	31,889	101,504	245,093	5,525,699

John Smith.

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